

Nickerson

## AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RICE COUNTY, ss:

Frank W. Mercer being first duly sworn, deposes and says:  
That he is publisher of

### THE STERLING KANSAS BULLETIN

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rice County, Kansas, with a general paid circulation on a weekly basis in Rice County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Sterling, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time only, being made as aforesaid on the 19th day of July, 2018.



*Publisher*

Subscribed and sworn to before me

this 23rd day of July, 2018



*Notary Public*



My commission expires July 5, 2020

# NOTICE OF BUDGET HEARING

The governing body of

**City of Nickerson**

will meet on July 30, 2018 at 6:00 p.m. at Nickerson City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Nickerson City Office and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	484,134	63.355	652,673	61.980	766,173	236,231	62.076
Debt Service	183,838	8.102	188,226	9.020	189,026	34,012	8.938
Library	20,466	5.057	20,500	4.983	33,775	18,909	4.969
Recreation	3,999	0.823	6,000	1.354	6,934	5,154	1.354
Special Highway	24,466		25,000		54,433		
Diversion							
Sewer	327,725		334,435		335,717		
Solid Waste	62,793		63,000		91,805		
Equipment Reserve Fund	5,609		35,000		128,040		
Capital Improvement Fund	28,574		10,000		152,018		
Cemetery Endowment	2,027				3,032		
Sewer Replacement			3,115				
Water	171,246		283,914		347,050		
Capital Impr. 1% Sales Tax Fund	39,566 *		39,369		136,427		
Non-Budgeted Funds-A							
Totals	1,354,443	77.337	1,661,232	77.337	2,244,430	294,306	77.337
Less: Transfers	261,275		222,954		272,954		
Net Expenditure	1,093,168		1,438,278		1,971,476		
Total Tax Levied	288,117		291,184		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,725,493		3,765,100		3,805,503		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	3,115,352		3,043,680		2,970,632		
Revenue Bonds	0		0		0		
Other	240,327		225,336		209,832		
Lease Purchase Principal	2,922		2,360		1,771		
Total	3,358,601		3,271,376		3,182,235		

\*Tax rates are expressed in mills

Robin Schmitt

City Official Title: City Clerk

(Published in the Sterling Bulletin, Sterling, Rice County, Kansas, on July 19, 2018).

2019

## CERTIFICATE

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

City of Nickerson, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.			
Computation to Determine Limit for 2019		2			
Allocation of MVT, RVT, and I6/20M Vehicle		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant Fund	K.S.A.	7			
General	12-101a	8	766,173	236,231	61,973
Debt Service	10-113	9	189,026	34,012	8,923
Library	12-1220	9	33,775	18,909	4,961
Recreation	19-2801	10	6,934	5,154	1,352
Special Highway		11	54,433		
Diversion		11			
Sewer		12	335,717		
Solid Waste		12	91,805		
Equipment Reserve Fund		13	128,040		
Capital Improvement Fund		13	152,018		
Cemetery Endowment		14	3,032		
Sewer Replacement		14			
Water		15	347,050		
Capital Impr. 1% Sales Tax Fund		16	136,427		
Non-Budgeted Funds-A		17			
Totals		xxxxx	2,244,430	294,306	
					County Clerk's Use Only
Budget Summary		18			
Neighborhood Revitalization Rebate		19			Nov 1, 2018 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

3,811,812 315,100  
NO

Assisted by:

D. Scot Loyd, CPA

Christina Henson, CPA

Address:

Swindoll, Janzen, Hawk &amp; Loyd, LLC

123 S. Main

McPherson, KS 67460

Email:

scotloyd@sjhl.com, chenson@sjhl.com

Attest: \_\_\_\_\_ 2018

County Clerk

**Governing Body**

No assurance is provided.

City of Nickerson, Kansas

2019

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 291,184
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 291,184

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ 3,164	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 144,462	
5b. Personal property 2017	- 153,108	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	3,164	
11. Total estimated valuation July 1, 2018	3,805,503	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0008	
13. Percentage adjustment increase (12 times 3)	+ \$ 242	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 4,077	
16. Total Percentage Adjustments	\$ 4,319	

No assurance is provided.

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:		+	34,012	
Property tax revenues for debt service in 2018 budget:		-	33,962	
Increase property tax revenues spent on debt service			50	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+		
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-		
Increase property tax revenues spent on public building commission and lease payments			0	
19. Property tax revenues spent on special assessments in the 2019 budget:		+		
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:		+		
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+		
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+		
23. Law enforcement expenses - 2019 budget:		+		
Law enforcement expenses - 2018 budget:		-		
CPI adjustment	1.40%		0	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				0
24. Fire protection expenses - 2019 budget:		+		
Fire protection expenses - 2018 budget:		-		
CPI adjustment	1.40%		0	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				0
25. Emergency medical expenses - 2019 budget:		+	52,351	
Emergency medical expenses - 2018 budget:		-	32,351	
CPI adjustment	1.40%		453	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				19,547
26. Total Revenue Adjustments				19,597




No assurance is provided.

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:		+	34,012	
Property tax revenues for debt service in 2018 budget:		-	33,962	
Increase property tax revenues spent on debt service			50	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+		
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-		
Increase property tax revenues spent on public building commission and lease payments			0	
19. Property tax revenues spent on special assessments in the 2019 budget:		+		
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:		+		
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+		
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+		
23. Law enforcement expenses - 2019 budget:		+		
Law enforcement expenses - 2018 budget:		-		
CPI adjustment	1.40%		0	
Increased law enforcement expenses in 2019 budget:		+	0	
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2019 budget:		+		
Fire protection expenses - 2018 budget:		-		
CPI adjustment	1.40%		0	
Increased fire protection expense in 2019 budget:		+	0	
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2019 budget:		+	52,351	
Emergency medical expenses - 2018 budget:		-	32,351	
CPI adjustment	1.40%		453	
Increased emergency medical expenses in 2019 budget:		+	19,547	
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments				19,597


No assurance is provided.

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>0</u>
<b>29. Total Computed Tax Levy</b>		<u><b>315,100</b></u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.


2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of N/A	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!


2019 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** #DIV/0!

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss 

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	4,077
2019 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	4,077

**Exemption from Election Requirement** Yes

No assurance is provided.

## Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	233,362	39,073	669	766	342	254
Debt Service	33,962	5,686	98	112	50	37
Library	18,763	3,141	54	62	28	20
Recreation	5,097	853	15	17	7	6
TOTAL	291,184	48,753	836	957	427	317

County Treas Motor Vehicle Estimate 48,753  
 County Treas Recreational Vehicle Estimate 836  
 County Treas 16/20M Vehicle Estimate 957  
 County Treas Commercial Vehicle Tax Estimate 427  
 County Treas Watercraft Tax Estimate 317

Motor Vehicle Factor 0.16743  
 Recreational Vehicle Factor 0.00287  
 16/20M Vehicle Factor 0.00329  
 Commercial Vehicle Factor 0.00147  
 Watercraft Factor 0.00109

No assurance is provided.





[illegible]

No assurance is provided.

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2018	Payments Due 2018	Payments Due 2019
Kyocera Printers	6/16/2015	9/16/2020	22.98	5,069	1,771	688	687
Totals					1,771	688	687

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

No assurance is provided.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2019**

Library found in: City of Nickerson, Kansas  
Reno County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$18,763	\$18,909
Delinquent Tax	\$592	\$592
Motor Vehicle Tax	\$3,299	\$3,141
Recreational Vehicle Tax	\$53	\$54
16/20M Vehicle Tax	\$51	\$62
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$22,758	\$22,758
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$3,765,100	\$3,805,503
Did Assessed Valuation Decrease?	No	
Levy Rate	4.983	4.969
Difference in Levy Rate:	(0.014)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

No assurance is provided.

No assurance is provided.

City of Nickerson, Kansas

**FUND PAGE - GENERAL**

Adopted Budget

### General

[illegible]

No assurance is provided.

City of Nickerson, Kansas

2019

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General Administrative			
Personal Services	53,794	55,000	55,000
Contractual	70,246	123,000	149,790
Commodities	26,747	27,000	14,980
Capital Outlay	5,680	84,401	84,401
Miscellaneous	0	0	0
Total	156,467	289,401	304,171
Police			
Personal Services	0	0	0
Contractual	539	22,000	22,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	539	22,000	22,000
Maintenance			
Personal Services	95,051	95,000	95,000
Contractual	4,215	10,000	10,000
Commodities	106,240	62,077	62,077
Capital Outlay	713	1,000	1,000
Total	206,219	168,077	168,077
Court			
Personal Services	0	0	0
Contractual	302	210	210
Commodities	0	4,780	4,780
Capital Outlay	0	0	0
Total	302	4,990	4,990
EMT's			
Personal Services	13,395	14,200	14,200
Contractual	0	12,231	12,231
Commodities	2,984	5,400	5,400
Capital Outlay	0	520	20,520
Total	16,379	32,351	52,351
City Treasurer			
Personal Services	2,673	3,280	3,280
Contractual	1,160	0	0
Commodities	726	80	80
Capital Outlay	0	0	0
Total	4,559	3,360	3,360
Employee Benefits			
Health Insurance	41,049	43,550	43,550
Unemployment	0	8,300	8,300
KPERS	12,732	20,000	22,500
FICA Match ER	18,796	20,000	22,500
Total	72,577	91,850	96,850
Governing Body			
Personal Services	1,911	4,990	4,990
Contractual	0	0	0
Commodities	0	210	210
Capital Outlay	0	0	0
Total	1,911	5,200	5,200
Page Total	458,953	617,229	656,999

(Note: Should agree with general sub-totals.)

No assurance is provided.

City of Nickerson, Kansas

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	871	608	446
Receipts:			
Ad Valorem Tax	29,502	33,962	xxxxxxxxxxxxxxx
Delinquent Tax	1,333	0	0
Motor Vehicle Tax	4,020	5,285	5,686
Recreational Vehicle Tax	71	85	98
16/20M Vehicle Tax	55	81	112
Commercial Vehicle Tax	9	33	50
Watercraft Tax	0	33	37
Transfer from Water	5,400	5,400	5,400
Transfer from Sewer	143,185	143,185	143,185
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>183,575</b>	<b>188,064</b>	<b>154,568</b>
<b>Resources Available:</b>	<b>184,446</b>	<b>188,672</b>	<b>155,014</b>
Expenditures:			
Principal	73,048	79,475	80,955
Interest	110,790	108,751	106,471
Commission	0	0	50
Cash Basis Reserve (2019 column)			1,550
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>183,838</b>	<b>188,226</b>	<b>189,026</b>
Unencumbered Cash Balance Dec 31	608	446	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	183,838	188,226	189,026
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			189,026
Tax Required			34,012
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			34,012

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	6,431	8,669	10,969
Receipts:			
Ad Valorem Tax	18,287	18,763	xxxxxxxxxxxxxxx
Delinquent Tax	982	592	592
Motor Vehicle Tax	3,323	3,299	3,141
Recreational Vehicle Tax	58	53	54
16/20M Vehicle Tax	46	51	62
Commercial Vehicle Tax	8	21	28
Watercraft Tax	0	21	20
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>22,704</b>	<b>22,800</b>	<b>3,897</b>
<b>Resources Available:</b>	<b>29,135</b>	<b>31,469</b>	<b>14,866</b>
Expenditures:			
Library Appropriations	20,466	20,500	33,775
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>20,466</b>	<b>20,500</b>	<b>33,775</b>
Unencumbered Cash Balance Dec 31	8,669	10,969	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	28,863	32,040	33,775
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			33,775
Tax Required			18,909
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			18,909

No assurance is provided.



City of Nickerson, Kansas

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,183	1,025	782
Receipts:			
Ad Valorem Tax	3,020	5,097	xxxxxxxxxxxxxxxx
Delinquent Tax	150	100	100
Motor Vehicle Tax	649	537	853
Recreational Vehicle Tax	11	9	15
16/20M Vehicle Tax	9	8	17
Commercial Vehicle Tax	2	3	7
Watercraft Tax	0	3	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,841</b>	<b>5,757</b>	<b>998</b>
<b>Resources Available:</b>	<b>5,024</b>	<b>6,782</b>	<b>1,780</b>
Expenditures:			
Recreation Commission Appropriation	3,999	6,000	6,000
Commodities	0	0	934
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,999</b>	<b>6,000</b>	<b>6,934</b>
Unencumbered Cash Balance Dec 31	1,025	782	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	4,618	6,265	6,934
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,934
Tax Required			5,154
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			5,154

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			0

No assurance is provided.

City of Nickerson, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Highway</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	6,251	16,223	22,773
Receipts:			
State of Kansas Gas Tax	27,418	27,580	27,680
County Transfers Gas	5,108	3,970	3,980
Reimbursed Expenses	1,912	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>34,438</b>	<b>31,550</b>	<b>31,660</b>
<b>Resources Available:</b>	<b>40,689</b>	<b>47,773</b>	<b>54,433</b>
Expenditures:			
Contractual Services	20,000	20,000	49,433
Commodities	4,466	5,000	5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>24,466</b>	<b>25,000</b>	<b>54,433</b>
Unencumbered Cash Balance Dec 31	16,223	22,773	0
2017/2018/2019 Budget Authority Amount	30,968	39,731	54,433

Adopted Budget

Diversion	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

No assurance is provided.

City of Nickerson, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	360,987	288,152	144,717
Receipts:			
Sewer Service Fees	181,833	191,000	191,000
Loan Proceeds	72,857	0	0
Reimbursed Expenses	200	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>254,890</b>	<b>191,000</b>	<b>191,000</b>
<b>Resources Available:</b>	<b>615,877</b>	<b>479,152</b>	<b>335,717</b>
Expenditures:			
Personal Services	33,439	25,000	25,000
Contracted Services	64,818	65,000	31,686
Commodities	36,283	35,000	15,000
Capital Outlay	0	2,000	2,000
Health Insurance	0	10,000	14,596
Unemployment Insurance	0	50	50
KPERS	0	2,500	2,500
Social Security	0	1,700	1,700
Transfer to Bond & Interest	143,185	143,185	143,185
Transfer to Equipment Fund	25,000	25,000	50,000
Transfer to Capital Improvement	25,000	25,000	50,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>327,725</b>	<b>334,435</b>	<b>335,717</b>
Unencumbered Cash Balance Dec 31	288,152	144,717	0
2017/2018/2019 Budget Authority Amount	337,528	405,457	335,717

**Adopted Budget**

<b>Solid Waste</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	25,568	26,805	27,805
Receipts:			
Trash Service Fees	64,030	64,000	64,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>64,030</b>	<b>64,000</b>	<b>64,000</b>
<b>Resources Available:</b>	<b>89,598</b>	<b>90,805</b>	<b>91,805</b>
Expenditures:			
Contractual Services	62,793	63,000	91,805
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>62,793</b>	<b>63,000</b>	<b>91,805</b>
Unencumbered Cash Balance Dec 31	26,805	27,805	0
2017/2018/2019 Budget Authority Amount	81,531	85,568	91,805

No assurance is provided.

City of Nickerson, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Equipment Reserve Fund</b>			
Unencumbered Cash Balance Jan 1	27,237	68,040	68,040
Receipts:			
Transfer from Sewer Fund	25,000	25,000	50,000
Transfer from Penalty Clearing Fund	11,412	0	0
Transfer from General Fund	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>46,412</b>	<b>35,000</b>	<b>60,000</b>
<b>Resources Available:</b>	<b>73,649</b>	<b>103,040</b>	<b>128,040</b>
Expenditures:			
Capital Outlay	4,848	35,000	128,040
Commodities	761	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>5,609</b>	<b>35,000</b>	<b>128,040</b>
Unencumbered Cash Balance Dec 31	68,040	68,040	0
2017/2018/2019 Budget Authority Amount	131,211	92,237	128,040

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Capital Improvement Fund</b>			
Unencumbered Cash Balance Jan 1	88,880	87,018	102,018
Receipts:			
Transfer from Sewer Fund	25,000	25,000	50,000
Transfer from Sales Tax Clearing Fund	507	0	0
Transfer from Deposit Clearing Fund	204	0	0
Transfer from Payroll Clearing Fund	1,001	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>26,712</b>	<b>25,000</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>115,592</b>	<b>112,018</b>	<b>152,018</b>
Expenditures:			
Capital Outlay	443	10,000	152,018
Contractual Services	28,131	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>28,574</b>	<b>10,000</b>	<b>152,018</b>
Unencumbered Cash Balance Dec 31	87,018	102,018	0
2017/2018/2019 Budget Authority Amount	180,449	178,930	152,018

No assurance is provided.

City of Nickerson, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Cemetery Endowment</b>			
Unencumbered Cash Balance Jan 1	2,959	2,232	2,632
Receipts:			
Sale of Lots	1,300	400	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,300</b>	<b>400</b>	<b>400</b>
<b>Resources Available:</b>	<b>4,259</b>	<b>2,632</b>	<b>3,032</b>
Expenditures:			
Contractual Services	1,540	0	3,032
Commodities	487	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,027</b>	<b>0</b>	<b>3,032</b>
Unencumbered Cash Balance Dec 31	2,232	2,632	0
2017/2018/2019 Budget Authority Amount	5,809	3,759	3,032

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Sewer Replacement</b>			
Unencumbered Cash Balance Jan 1	3,115	3,115	0
Receipts:			
None			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>3,115</b>	<b>3,115</b>	<b>0</b>
Expenditures:			
Payment of Easement	0	0	0
Contractual Services	0	3,115	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>3,115</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	3,115	0	0
2017/2018/2019 Budget Authority Amount	3,115	3,115	0

No assurance is provided.

City of Nickerson, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget

**Water**

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	211,298	230,964	147,050
Receipts:			
Water Collections	179,484	200,000	200,000
Insurance Reimbursements	9,428	0	0
Sales Tax	2,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>190,912</b>	<b>200,000</b>	<b>200,000</b>
<b>Resources Available:</b>	<b>402,210</b>	<b>430,964</b>	<b>347,050</b>
Expenditures:			
Personal Services	83,599	60,172	61,172
Contracted Services	20,938	70,000	80,000
Commodities	38,170	39,000	39,000
Capital Outlay	0	70,000	102,079
KDHE Loan Payment	23,012	22,292	22,349
Transfer to B&I	5,400	5,400	5,400
Health Insurance	0	6,700	6,700
Unemployment Insurance	0	50	50
KPERS	0	6,100	6,100
Social Security	0	4,200	4,200
Water meters			20,000
Cash Forward (2019 column)			
Miscellaneous	127		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>171,246</b>	<b>283,914</b>	<b>347,050</b>
Unencumbered Cash Balance Dec 31	230,964	147,050	0
2017/2018/2019 Budget Authority Amount	352,971	345,489	347,050

No assurance is provided.

City of Nickerson, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Capital Impr. 1% Sales Tax Fund</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	1	31,796	64,427
Receipts:			
Sales Tax	71,361	72,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>71,361</b>	<b>72,000</b>	<b>72,000</b>
<b>Resources Available:</b>	<b>71,362</b>	<b>103,796</b>	<b>136,427</b>
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	25,000	122,058
Transfer to General Fund	7,506	14,369	14,369
Transfer to Capital Improvements Fund	0	0	0
Transfer to Community Center Fund	0	0	0
Transfer to Walking Trail Fund	32,060	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>39,566</b>	<b>39,369</b>	<b>136,427</b>
Unencumbered Cash Balance Dec 31	31,796	64,427	0
2017/2018/2019 Budget Authority Amount	179,344	111,495	136,427

No assurance is provided.

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### NON-BUDGETED FUNDS (A)

2019

(Only the actual budget year for 2017 is to be shown)

## Non-Budgeted Funds-A

[illegible]

**\*\*Note:** These two block figures should agree.

No assurance is provided.